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REG 0: REG Introduction

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REG 1: Individual Taxation

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[1.07 Adjustments for \(to\) AGI \(21:15\) >](#)

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[1.08 Adjustments for \(to\) AGI Continued \(17:14\) >](#)

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[1.09 Adjustments for \(to\) AGI - Class Questions \(04:04\) >](#)

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[1.13 Tax Credits and Other Taxes \(16:00\) >](#)

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[1.14 Tax Credits and Other Taxes - Class Questions \(02:18\) >](#)

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[1.15 Alternative Minimum Tax \(15:15\) >](#)

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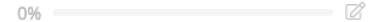


[1.16 Alternative Minimum Tax - Class Questions \(02:22\) >](#)

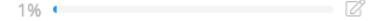
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REG 2: Corporate Tax

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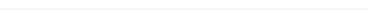
REG 3: S Corporations

[3.01 S Corporations: Formation and Operation \(29:38\) >](#)

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1%  [3.02 Separately Stated Items \(12:34\) >](#)

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3.06 S Corporations - Class Questions - TBS (10:30) >

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REG 4: Partnership Taxation

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4.04 Partnership Taxation: Basis - Class Questions (06:48) >

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4.06 Partnership Termination (12:54) >

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REG 5: Estates, Trusts & Gift Taxes

5.01 Estates and Trusts Overview (16:06) >

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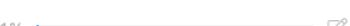
5.02 Trusts and Operation (12:06) >

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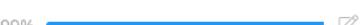
5.03 Creation of a Trust (19:16) >

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5.04 Estates (05:34) >

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5.05 Fiduciary Income Tax Return (22:15) >

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5.08 Estate Tax (16:57) >

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5.09 Gift and Estate Tax - Class Questions (04:24) >

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5.10 Gift and Estate Tax - Class Questions - TBS (07:55) >

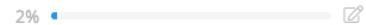
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REG 6: Depreciation

6.01 Depreciation: Real vs. Tangible Personal Property (20:27) >

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6.02 Section 179 & Other Cost Recovery Deductions (15:20) >

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6.03 Depreciation - Class Questions (07:33) >

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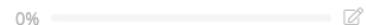
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REG 7: Property & Special Property Tax Transactions

7.01 Property Types: Ordinary, 1231, Capital Assets (19:38) >

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7.02 Depreciation Recapture (1245, 1250, Section 291) (11:59) >

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7.03 UNICAP and Individual Property Transactions (20:42) >

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7.04 Taxation of Property - Class Questions (04:01) >

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7.05 Taxation of Property - Class Questions - TBS (03:50) >

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7.06 Special Property Tax Transactions (24:14) >

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7.07 Special Property Tax Transactions - Class Questions (15:36) >

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7.08 Special Property Tax Transactions - Class Questions - DRS (33:50) >

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REG 8: Tax-Exempt Organizations

8.01 Tax-Exempt Organizations (14:30) >

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8.02 Tax-Exempt Organizations - Class Questions (03:37) >

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REG 9: Penalties and Other Tax Issues

9.01 Filing Requirements and Preparers' Penalties (19:21) >

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9.02 Multijurisdictional Tax (21:30) >

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9.03 Multijurisdictional Tax, Filing Requirements & Preparers' Penalties - Class Questions (07:59) >

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9.04 Filing Requirements and Preparers' Penalties - Class Questions - TBS (04:55) >

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REG 10: Accountant Liability

10.01 Common Law Liability (20:07) >

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10.02 Common Law Liability - Class Questions (08:16) >

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10.03 Federal Security Regulations Liability (16:36) >

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10.04 Federal Security Regulations Liability - Class Questions (10:22) >

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10.05 Federal Security Regulations Liability - Class Questions - TBS (03:02) >

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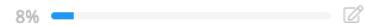
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REG 11: Ethics, Professional & Legal Responsibilities ^

11.01 Tax Return Preparers (05:34) >

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11.02 Treasury Department Circular 230 (11:45) >

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11.03 Licensing and Disciplinary Systems (06:54) >

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11.04 Private Securities Litigation Reform Act and Working Papers (07:02) >

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11.05 Ethics, Professional and Legal Responsibilities - Class Questions (07:51) >

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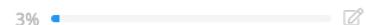
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REG 12: Federal Securities Regulations ^

12.01 Federal Securities Regulations - Overview (12:59) >

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12.02 Securities Act of 1933 (17:19) >

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12.03 1933 Exemptions (16:02) >

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12.04 1933 Exemptions: Private Placement (Reg D) (10:21) >

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12.06 Securities Act of 1934 (15:50) >

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12.08 Federal Securities Regulations - Class Questions - TBS (09:43) >

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REG 13: Contracts ^

13.01 Common Law Contracts: Offer (14:47) >

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13.03 Common Law - Class Questions (03:18) >

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13.04 Defenses (22:43) >

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13.05 Parol Evidence Rule (14:21) >

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13.07 Common Law Contracts - Class Questions - TBS (06:54) >

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REG 14: Sales Contracts

14.01 Sales of Goods Contracts Formation (15:52) >

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14.02 Sales of Goods Contracts Formation - Class Questions (04:12) >

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14.03 Title and Risk of Loss Transfer (15:00) >

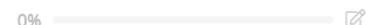
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REG 15: Business Structures

15.01 General Partnerships (21:57) >

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15.02 Fiduciary Duties of Partners (09:04) >

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15.03 General Partnerships - Class Questions (08:30) >

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15.04 Limited Partnerships, LLC, LLP (25:11) >

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15.05 Limited Partnerships, LLC, LLP - Class Questions (02:49) >

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15.07 Corporations vs. Partnerships - Class Questions (02:18) >

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15.08 Board of Directors (12:10) >

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15.09 Shareholders' Rights (12:52) >

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15.10 Corporations - Class Questions (05:33) >

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REG 16: Regulation of Business Employment, Environment & Antitrust

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16.02 Regulation of Business Employment, Environment and Antitrust - Class Questions (03:34) >

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REG 17: Property Law & Intellectual Property Rights

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17.03 Different Forms of Concurrent Ownership (13:29) >

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17.04 Intellectual Property and Computer Technology Rights (09:11) >

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REG 18: Agency

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19.03 Inventory Rule (09:47) >

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19.04 Secured Transactions - Class Questions (10:16) >

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REG 20: Bankruptcy

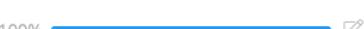
20.01 Chapter 7 Bankruptcy (14:58) >

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20.04 Distribution of Assets Among Creditors (10:28) >

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20.05 Chapter 11 and Chapter 13 (08:47) >

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REG 21: Debtor & Creditor Relationships (Suretyship)

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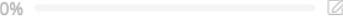
REG 22: Appendices (REG)

[22.01 DRS Introduction \(32:08\)](#) >

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[22.02 Research Task Format \(07:07\)](#) >

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REG 23: REG Final Review

[23.01 REG Final Review \(10:19\)](#) >

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